

## \* Chapter 6.—Contingent Charges.

NOTE.—The rules of procedure laid down in this Chapter are applicable to the Public Works Department, to the extent indicated in the Public Works Account Code, and to the Forest Department except in so far as they are modified by the rules in the Forest Account Code.

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### Classification of Charges.

81. The rules in this chapter apply primarily to Contingencies proper, but " Other Expenditure " is also subject to the rules of procedure prescribed in this chapter, except in so far as it may be governed by any special rules in other chapters of the Code.

1. The term " Other Expenditure " includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants placed at the disposal of Provinces, Commissioners and District Officers, compensation to Government officers for accidental losses, contributions to public exhibitions and fairs and rewards.

82. Contingent charges incurred on the public service are generally divided into classes, the classification adopted in each province being determined by the orders of the local Government.

The following divisions are usually adopted:—

- (a) Contract Contingent charges, *i.e.*, those for which a lump sum is allotted annually by the local Government within which the officer may incur expenditure as required without further sanction of any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.
- (b) Charges regulated by scales, such as rewards for destruction of wild animals, etc.
- (c) Special contingencies, *i.e.*, charges, whether recurring or non-recurring, which cannot be incurred without the previous sanction of superior authority.
- (d) Contingencies of Heads of Departments and other officers; passed on fully vouched bills which do not require counter-signature.
- (e) All contingent charges which cannot be dealt with under the orders of the local Government as under (a), (b), (c) or (d)

above; these must be dealt with as countersigned contingencies, *i.e.*, charges which are controlled and reviewed by Heads of Offices and Departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Audit office.

**NOTE.**—Fixed allowances for contingent expenses which are drawn regularly, irrespective of the actual expenditure incurred in any month, are drawn in the establishment bill, and are not subject to any of the rules laid down in this chapter.

**83.** Subject to any orders of the local Government or controlling authority an officer is allowed to draw money from the treasury for contingent expenses incurred on the public service within the amount allotted to him in his budget estimate or otherwise. For ordinary expenses, previous sanction is not required. It is for the local Government to lay down any scale in regard to contingent charges to be regulated thereby to determine the authority competent to sanction "special contingencies" and to name the controlling authority whose countersignature is necessary in regard to countersigned contingent charges.

**84.** In respect both of contingencies proper and other expenditure the powers of the local Government and of the subordinate authorities are further restricted by the provisions of the rules in the Book of Financial Powers.

**85.** No salaries of any kind and no additions to pay may be charged as contingent expenditure. Fixed allowances of all kinds should be drawn along with pay.

**Exceptions.**—The following charges may be treated as contingent expenditure:—

- (a) Hot-weather establishment.
- (b) Karawas or crop watchers in Baluchistan.
- (c) Coolies engaged in the Civil Department on manual labour and paid daily or monthly wages.
- (d) Temporary Field Establishments of Surveys and Settlements.
- (e) Sweepers (whether whole-time servants or not) in the Civil Department.
- (f) At the discretion of the local Government, such other classes of menials, *e.g.*, coolies, dhobies, tailors, syces, grass-cutters, etc., as the local Government has from time to time ruled to be ineligible for pension or as it may in future declare to be non-pensionable.

**NOTE 1.**—The rule in Article 100 does not apply to contingent payments on account of establishments paid for under this clause.

**NOTE 2.**—The <sup>Comptroller General</sup> ~~Controller of Currency~~ exercises as regards both his own office and the <sup>Account</sup> ~~Paper Currency~~ offices subordinate to him, the power conferred on local Governments of treating the pay of sweepers and of other classes of menials as a recurring contingent charge. The <sup>Mint</sup> ~~Assay~~ Masters, Calcutta and Bombay, exercise the same powers as regards the Calcutta Mint, the Bombay Mint, the Assay Office, Calcutta, and the Assay Office, Bombay, respectively.

*Page 38, Article 83—*

*Insert the following as Rule 1 to this Article:—*

“ 1. Departments of the Government of India are authorised to sanction non-recurring contingent expenditure up to a limit of Rs. 1,000 in each case, unless there is something novel, doubtful or irregular in the character of the expenditure.”

[C. A. C. I, 8th Edition, No. 281, dated 1-11-23.]

## No. 15.

Article 84—

*Substitute the following for this Article:—*

“**84.** In respect both of- contingencies proper and other expenditure the powers of the local Government and of the subordinate authorities are further restricted by the orders regulating their general financial powers, *e.g.*, in the case of transferred subjects the orders in Schedule III to the Devolution Rules and the delegations made under Devolution Rule 28.”

*(C. A. C., I., 8th Edition, Reforms List, No. 15—1-4-21.)*

No. 185.

*Page 38, Article 84—*

(1) *Delete the word “proper” in line 1.*

(2) *\*Insert a full stop after the words “financial powers” in line 3 and delete the rest of the Article.*

[C. A. C., Vol. I, 8th Edn., No. 185, dated 1st April 1923.]

No. 186.

*Page 38, Article 85, Note 2—*

*Substitute “Controller of the Currency” for “Controller of Currency” in line 1.*

[C. A. C., Vol. I, 8th Edn., No. 186, dated 1st April 1923.]

No. 341.

*Page 38. Article 85—*

*Add the following under exceptions in this Article :—*

“ (g) Extra potdars engaged under Article 135 of the Resource Manual to accompany remittances, etc.”

[C. A. C., I, 8th Edition, No. 341, dated 1st October 1924.]

*Page 39, Article 86—*

*(i) Substitute “Appropriation” for the word “grant” in lines 1, 4, 7 and 10.*

*(ii) Substitute “appropriation for contingent expenditure” for “contingent grant” in line 11.*

*(iii) Note 1. Substitute the following for the first sentence in lines 1 to 5 :—*

*“Money allotments are sometimes made to consolidating officers for the stationery requirements of their own offices and of the officers subordinate to them.”*

*(iv) Delete Note 2 to this Article.*



*Page 39, Article 86, Note.*

*Substitute " Articles 191 and 192 " for " Articles 190 to 192 " in the last line of this Article.*

*Substitute " the Controller of Printing, Stationery and Stamps " for " the Controller of Printing and Stationery " in the last line of this note.*

[C. A. C., Vol. I, 8th Edn., No. 408, dated 1-6-25.]

## No. 16.

### Article 86—

(1) *At the end of the Article after 'major head' insert the words 'vide however Articles 190 to 192.'*

(2) *Introduce the following as Note 2 under this Article numbering the existing Note as Note 1:—*

“NOTE 2.—The restriction imposed by the latter portion of the orders in Note 1 does not apply to the Governors' provinces and Burma.”

*(C. A. C., I., 8th Edition, Reforms List, No. 16 - 1-4-21.)*

## **No. 17.**

**Article 87—**

*Cancel the last sentence of this Article commencing with the words ‘Such a course.’*

*(C. A. C., I., 8th Edition, Reforms List, No. 17—1-4-21.)*

No. 188.

*Page 39, Article 89—*

*Insert a full stop after the word “bill”. in line 4 and  
delete the rest of the sentence, i.e., “as for                   \*                   \*  
                 \*                   \*                   of a Commissioner”.*

[C. A. C., Vol. I, 8th Edn., No. 188, dated 1st April 1923.]

NOTE 3.—Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid. The audit will call for some of the paid muster rolls in each quarter and check them to see that they are properly maintained.

### General Rules.

86. No officer may, without previously obtaining an extra grant, incur expenditure in excess of the amount provided for contingent charges under the major head concerned; and when an officer exceeds the annual grant he may, under orders of Government, be held responsible for the excess. Some Governments allow a disbursing officer free discretion within this limit, whereas others require him to restrict his expenditure within the grant for each detailed head of contingent expenditure, unless the controlling authority has previously transferred to the head in which the excess is anticipated part of the grant under another detailed head. Again, the power of making transfers from the contingent grant of one district to that of another under the same major head is not vested in the same officers in every province; the local Government may retain the power in its own hands, or delegate it, but the transfer can only be of an ascertained surplus within the same major head.

NOTE.—Under the arrangement sanctioned in Government of India, Finance Department, letter No. 5545-A., dated the 18th September 1911, money allotments are made to consolidating officers for the stationery requirements of their own offices and of the officers subordinate to them in the Central Provinces, Burma, Bengal, Assam, the Punjab and the North-West Frontier Province. Only local Governments are competent to sanction any reappropriation necessary to cover expenditure to be incurred in excess of these allotments, but they are authorised to delegate to any officers whom they may select subject to any conditions which they may think fit to impose, the power to reappropriate from savings in the stationery allotments to meet contingent charges under other heads provided that no such reappropriation be allowed until a certificate that savings exist has been obtained from the Controller of Printing and Stationery.

87. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charge be actually incurred in one year and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India.

88. No money should be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time, or to prevent the lapse of budget grants.

89. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill; as, for

instance, charges for purchase and repair of tents, or for furniture to be used by the revenue and magisterial branches of a district office, whose bills are submitted for the countersignature of a Commissioner. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

90. Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the treasury.

### ✓ Responsibility of Drawing Officers.

91. Every public officer should exercise the same vigilance in respect to petty contingent expenses that he would do if spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available grant and that all steps have been taken with a view to obtain an additional allotment if the original grant has either been exceeded or is likely to be exceeded and that in the case of contract contingencies the proposed expenditure does not cause any excess over the contract grant.

### ✓ Responsibility of Controlling Authority.

92. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the requisite vouchers are all received and in order, and that the calculations are correct; and specially that the grants have not been exceeded or are likely to be exceeded and that the Accountant General is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the Budget grant. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked.

### ✓ Permanent Advances.

93. Advances are granted to officers who may have to make payments, before they can place themselves in funds by drawing bills. They are subject to the following rules:—

1. The amount is fixed by the local Government except in cases falling under rule 2.
2. Heads of departments and Commissioners of divisions can, unless the local Government otherwise directs, sanction the grant of permanent advances for offices subordinate to them, up to the amount advised by the Accountant General as appropriate. The permanent advances for the offices of the officers referred to must, however, be sanctioned by the

*Page 40, Article 91—*

(i) *For the words “that he would do if spending his own money” in line 2 substitute “as a person of ordinary prudence would exercise in spending his own money.”*

(ii) *Substitute “appropriation” for the word “grant” in lines 7 and 8.*

(iii) *Substitute “appropriation” for the word “allotment” in line 8.*

No. 190.

*Page 40, Article 92—*

*Substitute “appropriation” for “Budget grant” in  
line 8.*

[C. A. C., Vol. I, 8th Edn., No. 190, dated 1st April 1923.]



**No. 18.**



**Article 94—**

*For the words 'The Government of India have ordered that a register at the commencement of this Article, read "A register."*

*(C. A. C., I., 8th Edition, Reforms List, No. 18 - 1-4-21.)*

No. 191.

*Page 41, Article 94—*

(i) *Substitute “the appropriation for contingencies” for “the contingent grant” in line 8.*

(ii) *Substitute “appropriation” for the word “grant” in lines 11 and 12, and “appropriations” for “grants” in line 13.*

[C. A. C., Vol. I, 8th Edn., No. 191, dated 1st April 1923.]

next superior administrative authority or the local Government.

3. Applications for the grant or revision of a permanent advance must be submitted to the sanctioning authority through the Accountant General who will advise as to the appropriate amount of the advance. In cases falling under rule-2 above if there is any difference of opinion between the Accountant General and the sanctioning authority on this point, the matter should be referred for the orders of the local Government.
4. As these advances involve the permanent retention of money outside the treasury they must not be larger than is absolutely essential.
5. These advances should not be multiplied unnecessarily. An officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums he should rather spare a small portion of his own advance for their use than apply for separate advances for them taking acknowledgments from them in the same way as he himself furnishes the Accountant General, and retaining them in his office.
6. Advances for the travelling expenditure of menials may be made when unavoidable from the permanent advance.
7. In the case of transfer of charges and yearly on the 15th April each officer holding a permanent advance must send an acknowledgment to the Accountant General of the amount due from and accountable for by himself. If this be not received the Accountant General must demand it immediately.

#### Record of Contingent Expenditure.—Contingent Registers.

94. The Government of India have ordered that a register of contingent expenditure shall be kept in each office, and the initials of the Head of the office or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

This register will be in Form 14, in which each Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed, and a single column allotted for the more varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of miscellaneous charges. Any charge, falling under any of the separate columns, but requiring explanation should be described in the column headed "Description," though the amount of it is entered only in its

special column; and the same "Description" column will serve also for note of the month or period to which any recurring charges (e.g., rent or punkha pullers) entered in the other columns belong.

1. If more convenient, a separate register may be maintained for each class of contingent charges (see Article 82).

2. If during the absence of the Head of the office and of the officer to whom this duty has been delegated, the entries have been initialled by a non-gazetted officer, the register must be reviewed and the entries reinitialled by the Head of the office or such non-gazetted officer on return to headquarters.

95. As the office cashier pays away any money, he will enter in the contingent register the date, name of payee, and number of sub-vouchers in the three columns to the left, and the amount in the proper column; and, in the case of any charge requiring explanation he will also take against the description the initials of the officer incurring it.

Regarding the entries to be made in the final columns, see Article 106.

96. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the budget grant for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head, as also all work bills (see Article 108) from the commencement of the year up to the end of the last expired month.

### Bills for Encashment.

97. (a) When it is necessary to draw money for contingent expenses from the treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinise the entries, initialling them if necessary, and sign the bill which the cashier will then date and number and present for payment at the treasury.

(b) The heads of contingent expenditure are generally printed in the forms used and it will be sufficient if the totals from the contingent register are posted against the printed heads. If the heads are not printed they will be entered in manuscript and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Audit office.

NOTE.—When the advance is running short, a demand may be presented in excess of the balance; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

98. The following procedure should be adopted by Government officials for obtaining service postage stamps and for the adjustment of their value:—

1.—Officers who draw money from the treasury on contingent bills.

—A bill in a special form should be prepared by disburs-

No. 192.

*Page 42, Article 96—*

*Substitute “appropriation” for “budget grant” in  
lines 2 and 3.*

[C. A. C., Vol. I, 8th Edn., No. 192, dated 1st April 1923.]

No. 193.

*Page 42, Article 97—*

*For the words “initialling them if necessary” in lines 8 and 9 substitute “initialling the entries in the contingent register if this has not already been done by him.”*

[C. A. C., Vol. I, 8th Edn., No. 193, dated 1st April 1923.]

No. 409.

*Page 42, Article 94, Rule 2.*

*Substitute "Gazetted Officer" for "Officer" in line 1 and delete "non-gazetted" in line 2 of this rule.*

[C. A. C. Vol. I, 8th Edn., No. 409, dated 1-6-25.]

No. 410.

*Page 42, Article 97 (b).*

*For the first two sentences of this Article substitute the following:—*

*“The heads of contingent expenditure should be entered in manuscript in the bill and the totals posted against them.”*

[C. A. C., Vol. 1, 8th Edn., No. 410, dated 1-6-25.]



ing officers when they require service postage stamps. The bill will contain the acknowledgment of the drawing officer of the receipt of the stamps indented for and will in other respects be treated in the same way as a contingent bill for drawing cash from the treasury. The Treasury Officer should pass the bill for "payment by transfer," have the stamps issued, and enter the amount in the list of payments, crediting the value of the stamps to the head to which the cash realized is now credited. The Audit Office will exercise the same check over the transactions as it does at present, except that a voucher in support of the entry in the bill will not be required, as cash is not paid into the treasury.

*II.—Officers who draw money by cheques from treasuries.—*

Cheques to be presented in payment of the value of service stamps should be drawn in favour of the officer (designation without name) who supplies the stamps, whether they are drawn by the officer who indents for the stamps or by a departmental indenting officer on the indenting officer's requisition.

*III.—Officers at headquarters whose bills are pre-audited by Civil Account officers.—*At the option of the Accountant General, with the concurrence of the local Government or Administration concerned, one of the two following methods will be adopted:—

- (a) The charges for service postage stamps will be drawn on separate contingent bill forms in the usual way, and separate cheques therefor will be issued by the account office in favour of the officer who supplies the stamps. Cheques so issued will not be subject to any special minimum amount.
- (b) As an exception to the rule by which all bills payable at headquarters should be pre-audited, bills for service postage stamps may be prepared in the special form prescribed for use in mufassil treasuries, and paid by transfer in the usual way, without pre-audit, by the stamp officer. The stamp officer will submit the bills to audit in support of the issues in the stamp account in the same way as other treasury officers.

One or other of the above alternatives should be definitely adopted once for all at each headquarters station, to prevent the confusion and possibility of fraud which diversity of procedure at the same station would entail.

### Contract Contingencies.

99. In the case of contract contingencies; the sub-vouchers for more than Rs. 25 should be retained in the office while the others should be destroyed or so defaced that they cannot be used again.

### Recurring Contingencies.

100. No charge which binds Government beyond a single payment, may be incurred without the sanction of Government.

NOTE.—The sanction of the Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessment certified to as required by ruling 22 of Appendix B. If, in any case, the head of a Department or office considers that the assessment is excessive, he may represent the matter to higher authorities.

Exceptions.—(a) All officers entitled to draw contingent bills may incur recurring contingent charges up to Rs10 a month and to six months' duration subject only to the existence of the necessary budget provision, and to any restriction which the local Government may desire to impose.

(b) Heads of Departments have been authorised by the Government of India to sanction the renting of ordinary office accommodation within the following limits :—

When the accommodation is provided in a separate building.

Rs100 a month.

When the accommodation is provided in a building partly used as a private residence.

One-half the total rent subject to a maximum of Rs45 a month.

\* (c) The Inspector-General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, the Chief Inspector of Mines in India, the Director General of Posts and Telegraphs, and the Director General of Observatories are authorised to sanction, up to a limit of Rs15 a month in each case, items of recurring contingent expenditure.

(d) Departments of the Government of India are empowered—

(1) to sanction fixed recurring charges of a contingent character up to a limit of Rs200 a year in each case; and

(2) to sanction telephone rents for connections with existing telephone systems whatever the amount.

(e) Heads of Imperial Departments with the exception of the Director, Royal Indian Marine, are authorised to sanction telephone rents for connections of Government offices with existing telephone systems whatever the amount.

### Contingent Charges not Countersigned.

101. Officers whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit monthly bills; but they should draw money from the treasury by bills in Form 16, showing full details of the charges.

1. The following illustration explains the second condition. A, whose bills do not require countersignature, has subordinates, who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.

### Charges regulated by scales and Special Contingencies.

102. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form (see Article 97) with a

## No. 19.

### Article 100—

*Insert the following as a Note under this Article, altering the existing Note to 'exception (a,' and change the lettering of the subsequent exceptions :—*

“NOTE.—The restrictions in this Article and in the exceptions under it are not binding on the local Governments of 'Governors' provinces, so far as provincial expenditure is concerned.”<sup>4</sup>

*(C. A. C., I., 8th Edition, Reforms List, No. 19—1-4-21.)*

Page 44, Article 190—

(i) *Delete the Note introduced by correction No. 19, dated 1st April 1921.*

(ii) *Clause (f).*

*Substitute "Heads of Departments under the Central Government" for "Heads of Imperial Departments".*

[C. A. C., Vol. I, 8th Edn., No. 194, dated 1st April 1923.]

## No. 20.

Article 101—

*Add as a Note under this Article:—*

“NOTE.—The limit of Rs. 25 referred to in Form 16 above which vouchers are to be submitted to the Audit Offices is subject to alteration by the Auditor General.”

*(C. A. C., I., 8th Edition, Reforms List, No. 20—1-4-21.)*

No. 411.

*Page 45, Article 103.*

*Substitute* “contingencies countersigned after payment” for  
countersigned contingencies” in line 1.

[C. A. C., Vol. I, 8th Edn., No. 411, dated 1-6-25.]

*Page 45, Article 104.*

*Substitute* “ contingent charges countersigned after payment ”  
for “ countersigned contingent charges ” in lines 2 and 3 and  
“ Form 15A ” for “ Form 15 ” in line 3.

## No. 21:

Article 104 —

*Substitute for the Note under clause (a) :—*

“NOTE.—See the Note under Article 101 which is applicable here also.”

*(C. A. C., I., 8th Edition, Reforms List, No. 21—1-4-21.)*



*Page 45, Article 104(b)—*

(i) *Substitute “appropriation” for “budget grant” in line 1.*

(ii) *Rule 1. Delete the words “or in the Madras Presidency, of the Board of Revenue”.*

(iii) *Rule 3. Delete the words “or, in Madras the District Superintendent of Police”.*

full description of the charges and accompanied by sub-vouchers. In the case of special contingencies, the orders of the sanctioning authority should be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

### Countersigned Contingencies—Abstract Bill.

103. In the case of countersigned contingencies details must be given in the abstract bill (see Form 15) of the number of the sub-vouchers pertaining to each entry, the amount being given only in those cases where a sub-voucher is for more than Rs25.

### Detailed Bill.

104. (a) From the monthly totals of the contingent register the monthly detailed bill will, in the case of countersigned contingent charges, be prepared in Form 15, headed *not payable at the treasury*, and showing the monthly total of each column, with description of each charge requiring explanation; the numbers of the sub-vouchers will be entered against each item; at foot will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer, or, if there be no controlling officer, to the Accountant General direct, with all sub-vouchers above Rs25 his signature to the certificate endorsed on the bill taking the place of the smaller ones.

NOTE.—Local Governments may, however, direct the submission of sub-vouchers for any particular class of expenditure to the audit office irrespective of the limit of Rs25 prescribed above.

(b) If in any month the monthly proportion of the budget grant has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. A District Officer need not personally give the certificate required from a disbursing officer; with the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates.

2. These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even, to take an instance, from the Wards Rate Fund.

3. When, in paying rewards to informers, it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the *Collector* or, in Madras the District Superintendent of Police, to the effect that the reward has been duly paid, should be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

4. The Agricultural Adviser to the Government of India, and Director of the Agricultural Research Institute, Pusa, can submit his contingent bills direct to the Accountant General, Central Revenues.

105. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of items requiring explanation and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher concerned and explanation of the objection, will be noted on the bill and in the "Remarks" column of the register, and the amounts shown in the register in the columns affected will be corrected in red ink; the countersigning officer will then enter in the register the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers, his signature to the certificate endorsed on the bill taking the place of the smaller ones.—

1. The word *item* refers to items of expenditure, not items of charge, e.g., a charge for R120 for section-writers would not require to be supported by a voucher if the amount was made up of sums paid to several individuals, none of which exceed R100.

2. In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

106. In the register maintained in the office of the countersigning officer the columns to the right will be written up as follows:—

That concerning the detailed bill will show the date of its receipt. The column for date of admission will show the date of despatch of the countersigned bill. In the register maintained by the disbursing officer the entry in this column will record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered; any disallowance will be recorded by each in the column of remarks on the same line with the figures affected.

107. The orders relating to the supply of articles for the public service are contained in the Store Rules in Appendix 4 and miscellaneous rules regarding contingent expenditure on certain other objects are given in Appendix 5.

### Disallowances.

108. After despatch of the bill to the Account Office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should be without fail refunded by short drawing on the next contingent bill presented at the treasury for the same department; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of Rs \_\_\_\_\_," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn: after the total of the sub-vouchers in the next bill presented at the treasury would be entered "Add amount of disallowance from bill of \_\_\_\_\_ refunded by deduction from contingent bill No. \_\_\_\_\_, dated \_\_\_\_\_, and re-allowed as per \_\_\_\_\_;" the receipt would be for the gross

*Page 47.*

*Insert* the following as Article 108A below the heading  
“Contingencies Countersigned before payment”:—

“108A. Bills for these charges should be drawn in Form 15B.”

[C. A. C., Vol. I, 8th Edn., No. 413, dated 1-6-25.]

*Page 47, Article 110-Note, as introduced by the Reforms  
List of Corrections, dated 1st April 1921—*

*Substitute the following for this Note :—*

“These orders are, however, subject to the rules contained in Article 33-A., when different Governments are concerned.”

(C. A. C., Vol. I, 8th edn., No. 82, dated 1st January 1922.)

## No. 22.

Article 110—

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*Introduce the following as a Note under this Article:—*

“NOTE.—The rules in Appendix 6 referred to in this Article apply only to payments made by departments under the same Government, while Article 33-A regulates the adjustment of charges incurred by a department under one Government for a department under another Government.”

*(C. A. C., I., 8th Edition, Reforms List, No. 22—14-21.)*

amount; and the items would be re-included in the next monthly contingent bill.

1. It will be observed that the totals in the disburser's register are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

### Inspecting Officers' Bill.

109. An inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries contingent bills, in the ordinary form, for recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one treasury; and in this case it will be well to require detail at foot of the bill of the places of payment of the several encashed bills, as well as their dates and amounts. But the amounts drawn will all be taken as final payments, and not as advances.

### Inter-departmental Transfers.

110. The principles and rules prescribing the conditions under which one department of the public service may charge another department for service rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts are given in Appendix 6. Petty and casual supplies made for the convenience of the public service to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

111. In the case of work done by a Government factory (such as a jail, mint, workshop) or other authorized transfers, the officer in charge will, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bills; in the register of the countersigning officer the amount of such a bill should in like manner be separately

entered. Such invoices will never be retained by the countersigning officer.

NOTE 1.—The officer served cannot *charge* the amount in his contingent bill, as no cash payment is made but only a book adjustment in the Account Office; but the amount available for contingent expenditure is reduced, and so, to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

NOTE 2.—In the case of the Forest Department the cost of the supplies has to be adjusted in the compiled accounts submitted to the audit office. An officer of this department receiving stores will adjust the amount of the invoice in his accounts by crediting it to the supplying officer and debiting it to the service head concerned and will send the 3rd copy of the invoice to the audit office in support of the entry in his accounts. Similarly if he happens to be the supplying officer, he will charge the amount expended in his accounts as a debit to the officer supplied and send the countersigned invoice to the audit office as a voucher for the expenditure.

NOTE 3.—Bills for telephone charges should be forwarded in duplicate and not in triplicate to the officer served who, on approving the bill, will countersign both and return one copy to the supplying officer. The other copy he will submit with the contingent bill to the Audit office after making the necessary notes in his contingent register.

### Expenditure for other Officers.

112. It is often expedient for a public officer to make purchases or incur expenditure in another district, making his arrangements through an officer in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than Rs50, payment may be made by transfer receipt, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the officer requiring the expenditure is attached and therefore an officer should address his applications for any service to the principal officer of his department in the district indented on, *e.g.*, a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra grant, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating officer.

1. This rule is not applicable when purchases are effected in the capital town of a presidency or province; the cost may then be sent by R. T. Receipt.

2. This rule does not apply to expenditure chargeable to local funds, which should always be recovered.



No. 196.

*Page 48, Article 112—*

*Substitute “appropriation” for “grant” in line 17.*

[C. A. C., Vol. I, 8th Edn., No. 196, dated 1st April 1923.]

*Insert the following Notes under Article 113 :—*

~~NOTE~~ NOTE 1.—A special procedure has been prescribed for income-tax refunds, *vide* Part IV of Appendix 2.

NOTE 2.—For rules for the payment by money-order of refunds of revenue credited (other than Income-tax) in cases where the amount involved does not exceed Rs. 100, see Note 1 under Article 198.

[C. A. C. I., 8th Edition, No. 265, dated 1st August 1923.]

*Insert the following as Rule 3 to Article 116 :—*

“ 3. Rules relating to the acquisition of land for railway purposes are in in “ Revised rules relating to the Acquisition of Land for Railway poses—1918 ” which formed an enclosure to Railway Board’s circular 889-P.-16, dated the 30th August 1918.”

(C. A. C., Vol. I, 8th Edn., No. 84, dated 1st January 1922.)